

FORM
N-101B
(REV. 2005)
2005

STATE OF HAWAII—DEPARTMENT OF TAXATION
**APPLICATION FOR ADDITIONAL
EXTENSION OF TIME TO FILE HAWAII
INDIVIDUAL INCOME TAX RETURN**

DO NOT WRITE OR STAPLE IN THIS SPACE

Type of return: ☐ Form N-11 ☐ Form N-12 ☐ Form N-13 ☐ Form N-15

CALENDAR YEAR 2005 or other tax year

beginning _____, 2005 and ending • _____, 20_____

Please read reverse side before preparing form.

A copy of the application will be returned to you only if your request is rejected.

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• PRINT OR TYPE •	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Present mailing or home address (Number and street, including apartment number or rural route)		
	City, town or post office, State and ZIP Code. If you have a foreign address, see Instructions.		

NOTE: File this form with the Department of Taxation. **This is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due. Also, any estimated taxes required from individuals that become delinquent shall be subject to appropriate underpayment penalties. These penalties are not waived or forgiven with the filing of this form or the accompanying payment of the tax due.

- I request an additional extension of time until • _____, 20_____, to file my individual income tax return. **(This line MUST be filled in.)**
- State in detail why you need an additional extension. _____

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct.

• _____
YOUR SIGNATURE OR AUTHORIZED AGENT WITH POWER OF ATTORNEY

DATE

• _____
SPOUSE'S SIGNATURE (IF JOINT RETURN)

DATE

REASONS FOR REJECTION OF EXTENSION

- ☐ 1. The request was not in this office or mailed on or before the expiration of the automatic 4-month extension for filing the return.
- ☐ 2. The 6-month limitation has expired. (Extension will be granted for a maximum of 6 months only.)
- ☐ 3. We have NOT approved the application. However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of the return including extensions, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.
- ☐ 4. Other: _____

INSTRUCTIONS

1. Purpose of Form N-101B.—If the previous automatic 4-month extension does not give you enough time, use this form to apply for an additional 2-month extension of time to file Form N-11, N-12, N-13, or N-15.

Generally, an extension of time to file Form N-11, N-12, N-13, or N-15 cannot be granted beyond six months (4-month automatic extension and a 2-month additional extension). See section 18-235-98, Hawaii Administrative Rules (HAR).

Note that an extension of time to file does not extend the time for payment of your income tax liability.

Generally, a 2-month additional extension of time to file Form N-11, N-12, N-13, or N-15 will be approved provided that you (a) show reasonable cause why you are unable to file within the automatic 4-month extension period and (b) have paid at least 90% of your income tax liability for the 2005 tax year, through income tax withholdings, estimated tax payments, and/or payment accompanying the application for extension of time to file. See section 18-235-98, HAR.

Federal Form 2688 may **not** be used in lieu of Form N-101B to apply for an additional extension of time to file.

2. Internet Address.—Tax forms are available on the Internet. The Department of Taxation's site on the Internet is:
www.hawaii.gov/tax

3. Period of Extension.—Generally, we cannot grant an extension of more than 6 months. An extension of **more than 6** months will be granted only for persons who are outside the United States and have a valid reason. See section 18-235-98, HAR.

4. Blanket Requests.—We will not grant blanket requests for extensions. You must file a separate extension form for each return.

5. When to File.—To apply for an additional extension of time to file Form N-11, N-12, N-13, or N-15, file Form N-101B before the expiration of the automatic 4-month extension. We suggest that you file this form early so that you can still file your return on time if the application for additional extension of time to file is not approved.

6. Where to File.—This form must be submitted to:

Hawaii Department of Taxation
P.O. Box 1530
Honolulu, Hawaii 96806-1530
808-587-4242
or 1-800-222-3229
TDD/TTY: 808-587-1418
or 1-800-887-8974

7. How to File.—This application must be submitted to the Department of Taxation. Any additional extensions require the filing of a new application.

8. How to Fill Out This Form.—At the top, indicate if you are filing an extension for Form N-11, N-12, N-13, or N-15. If you are a fiscal year filer, fill in the dates your tax year begins and ends. Below that, print your name, address, and social security number in the space provided. If you are filing a joint return, print your spouse's name and social security number in the space provided. If your address is outside the United States or its possessions or territories, enter the information on the line for "City, town or post office, State and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you

applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For".

On line 1, enter the date on which your request for extension will end.

On line 2, clearly describe the reasons that will cause your delay in filing the return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is clear that an application was made for no important reason but only to gain time, we will deny the application.

If you are making a payment, make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector". Make sure your name and address appear on your check or money order. Please write your social security number and "2005 Form N-101B" on it. Do not send cash.

9. Penalties.—Late Filing of Return – The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

Failure to Pay Tax After Filing Timely Return – The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

10. Interest.—Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

11. How to Claim Credit for Payment Made With This Form.—Include any payment you made with this form on Form N-11, N-12, N-13, or N-15; line 33, 48, 21b, or 50 respectively.

If you and your spouse file a joint Form N-101B for 2005 but do not file a joint income tax return for the year, you may claim the total payment on your separate return or on your spouse's separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers (or ITINs) of both spouses on the separate Form N-11, N-12, N-13, or N-15 return.

If you and your spouse file separate Forms N-101B for 2005 and you file a joint income tax return for the year, enter on Form N-11, N-12, N-13, or N-15; line 33, 48, 21b, or 50 respectively, the sum of the amounts paid on the separate Forms N-101B. Also enter the social security numbers (or ITINs) of both spouses in the spaces on Form N-11, N-12, N-13, or N-15.

12. Signature.—Application for additional extension of time for filing Hawaii income tax return must be individually made and personally signed by the applicant or duly authorized agent.

13. Signature by Other Than Taxpayer.—Persons who may sign for the taxpayer include attorneys, certified public accountants, or other persons qualified to practice before the IRS, or any person holding a power of attorney. If the taxpayer cannot sign because of illness, absence, or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached as to why the taxpayer cannot sign this form. It is not necessary that such person hold a power of attorney.

14. Notification.—A copy of the application will be returned to you only if your request is rejected.